

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11
: Case No. 05-44481 (RDD)
DELPHI CORPORATION, et al., :
Debtors. : (Jointly Administered)
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AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants, LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On January 2, 2007, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification, (iii) upon the parties listed on Exhibit C hereto via facsimile and (iv) upon the parties listed on Exhibit D hereto via postage pre-paid U.S. mail:

- 1) Debtors' Supplemental Reply to the Response of Lafonza Washington to the Debtors' (I) Third Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(B) and Fed. R. Bankr. P. 3007 to Certain (a) Claims with Insufficient Documentation, (b) Claims Unsubstantiated by Debtors' Books and Records, and (c) Claims Subject to Modification and (II) Motion to Estimate Contingent and Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 6374) [a copy of which is attached hereto as Exhibit E]
- 2) Debtors' Omnibus Supplemental Reply to the Responses Of Victoria E. Perez and Wilfred D. Leong (as Custodian for Clifford Leong) to the Debtors' (I) Third Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated by Debtors' Books and Records, and (C) Claims Subject to Modification and (II) Motion to Estimate Contingent and Unliquidated Claims Pursuant to 11 U.S.C. § 502(c) (Docket No. 6376) [a copy of which is attached hereto as Exhibit F]
- 3) Debtors' Omnibus Supplemental Reply to Responses to Debtors' (I) Third Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated by Debtors' Books and Records, and (C) Claims Subject to Modification and (II) Motion to Estimate Contingent and Unliquidated Claims Pursuant to 11 U.S.C. § 502(c) (Docket No. 5452) with Respect to Proof of Claim Numbers 3886, 7075, 9674, 11829, 12129, and 13411 (Docket No. 6382) [a copy of which is attached hereto as Exhibit G]

On January 2, 2007, I caused to be served the document listed below upon the parties listed on Exhibit H hereto via overnight delivery:

- 4) Debtors' Supplemental Reply to the Response of Lafonza Washington to the Debtors' (I) Third Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(B) and Fed. R. Bankr. P. 3007 to Certain (a) Claims with Insufficient Documentation, (b) Claims Unsubstantiated by Debtors' Books and Records, and (c) Claims Subject to Modification and (II) Motion to Estimate Contingent and Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 6374) [a copy of which is attached hereto as Exhibit E]

On January 2, 2007, I caused to be served the document listed below upon the parties listed on Exhibit I hereto via overnight delivery:

- 5) Debtors' Omnibus Supplemental Reply to the Responses Of Victoria E. Perez and Wilfred D. Leong (as Custodian for Clifford Leong) to the Debtors' (I) Third Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated by Debtors' Books and Records, and (C) Claims Subject to Modification and (II) Motion to Estimate Contingent and Unliquidated Claims Pursuant to 11 U.S.C. § 502(c) (Docket No. 6376) [a copy of which is attached hereto as Exhibit F]

On January 2, 2007, I caused to be served the document listed below upon the parties listed on Exhibit J hereto via overnight delivery:

- 6) Debtors' Omnibus Supplemental Reply to Responses to Debtors' (I) Third Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated by Debtors' Books and Records, and (C) Claims Subject to Modification and (II) Motion to Estimate Contingent and Unliquidated Claims Pursuant to 11 U.S.C. § 502(c) (Docket No. 5452) with Respect to Proof of Claim Numbers 3886, 7075, 9674, 11829, 12129, and 13411 (Docket No. 6382) [a copy of which is attached hereto as Exhibit G]

Dated: January 3, 2007

/s/ Evan Gershbein
Evan Gershbein

Subscribed and sworn to (or affirmed) before me on this 3rd day of January, 2007, by Evan Gershbein, personally known to me or proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Shannon J. Spencer

Commission Expires: 6/20/10

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2670	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International Flextronics International USA, Inc.	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuie@ffhsj.com silviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	152 West 57th Street	35th Floor	New York	NY	10019	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
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Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164		Creditor Committee Member
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Thomas F. Maher, Richard Duker, Gianni Russelllo	270 Park Avenue		New York	NY	10017	212-270-0426	212-270-0430	thomas.f.maher@chase.com richard.duker@jpmorgan.com gianni.russello@jpmorgan.com	Postpetition Administrative Agent
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Law Debenture Trust of New York	Patrick J. Healy	767 Third Ave.	31st Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
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Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Preparation Administrative Agent, JPMorgan Chase Bank, N.A.
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Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	ddoyle@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	nfranke@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	2123198505	cp@stevenslee.com cs@stevenslee.com	Counsel to Wamco, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	altogut@teamtogut.com	Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	973-656-8805		Creditor Committee Member
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax		Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

EXHIBIT B

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY 10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY 10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY 10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.da C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY 10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI 48098	248-813-2000	248-813-2670	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI 48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO 80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA 95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX 78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY 10004	212-859-8000	212-859-4000	rodbuje@ffhsj.com silviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY 10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kincey Avenue		Huntersville	NC 28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC 20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
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Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI 48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
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JPMorgan Chase Bank, N.A.	Vilma Francis	270 Park Avenue		New York	NY 10017	212-270-5484	212-270-4016	vilma.francis@jpmorgan.com	Prepetition Administrative Agent
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Law Debenture Trust of New York	Daniel R. Fisher	767 Third Ave.	31st Floor	New York	NY 10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	767 Third Ave.	31st Floor	New York	NY 10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL 60606	312-372-2000	312-984-7700	dcleary@mwe.com	Counsel to Recticel North America, Inc.
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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
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McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	cohn@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
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EXHIBIT C

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Stroock & Stroock & Lavan, LLP	Joseph G. Minias	180 Maiden Lane		New York	NY	10038		212-806-5400	212-806-6006	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. a
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WL Ross & Co., LLC	Oscar Iglesias	600 Lexington Avenue	19th Floor	New York	NY	10022		212-826-1100	212-317-4893	Counsel to WL. Ross & Co., LLC

EXHIBIT D

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Miami-Dade County Tax Collector	Metro-Dade Paralegal Unit	140 West Flagler Street	Suite 1403	Miami	FL	33130	305-375-5314	Paralegal Collection Specialist for Miami-Dade County
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EXHIBIT E

**Hearing Date and Time: January 12, 2007 at 10:00 a.m.
Supplemental Response Date and Time: January 10, 2007 at 4:00 p.m.**

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- - x
In re : Chapter 11
:
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
:
: (Jointly Administered)
Debtors. :
----- - x

DEBTORS' SUPPLEMENTAL REPLY TO THE RESPONSE OF LAFONZA
WASHINGTON TO THE DEBTORS' (I) THIRD OMNIBUS OBJECTION
(SUBSTANTIVE) PURSUANT TO 11 U.S.C. § 502(B) AND FED. R. BANKR. P.
3007 TO CERTAIN (a) CLAIMS WITH INSUFFICIENT DOCUMENTATION, (b)
CLAIMS UNSUBSTANTIATED BY DEBTORS' BOOKS AND RECORDS, AND (c)
CLAIMS SUBJECT TO MODIFICATION AND (II) MOTION TO ESTIMATE
CONTINGENT AND UNLIQUIDATED CLAIMS PURSUANT TO 11 U.S.C. § 502(c)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates (the "Affiliate Debtors"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit its Supplemental Reply to the Response of Lafonza Washington to the Debtors' (I) Third Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated by Debtors' Books and Records, and (C) Claims Subject to Modification and (II) Motion to Estimate Contingent and Unliquidated Claims Pursuant to 11 U.S.C. § 502(c) (this "Supplemental Reply"), and respectfully represent as follows:

Preliminary Statement

1. On October 28, 2005, claimant Lafonza Washington (the "Claimant"), who has no known relationship to any of the Debtors, filed four proofs of claim, claim nos. 257, 264, 288, and 297 (individually, an "October 2005 Proof of Claim" and, collectively, the "October 2005 Proofs of Claim") against the Debtors. Claim nos. 257 and 264 were filed against Delphi Corporation, and claim nos. 288 and 297 will be filed against Delphi Automotive Systems (Holding), Inc.. Each October 2005 Proof of Claim asserts that the Claimant is entitled to a \$30 million unsecured priority claim on the basis of, inter alia, involuntary servitude, six years of deprivation of General Motors-related income, and severance pay due to the Claimant based on the July 2, 1999 closing of the Buick City plant owned and operated by General Motors Corporation ("GM"). (Supporting Documents appended to each of Claimant's October 2005 Proof of Claim ¶¶ (v)(a), (vii), and (viii)). Without providing any calculation or explanation, the amount of the October 2005 Proofs of Claim purports to be comprised of compensation due to the Claimant for worker's compensation benefits, deprivation of certain property rights, and

payment of certain fees and expenses incurred by the Claimant over a period of more than 33 years, from June 13, 1973 through the present.

2. On December 27, 2005, the Claimant filed three documents purporting to be proofs of claim, claim nos. 1271, 1272, and 1334 (individually, a "December 2005 Proof of Claim" and, collectively, the "December 2005 Proofs of Claim" and, together with the October 2005 Proofs of Claim, the "Proofs of Claim"). The December 2005 Proofs of Claim contain various pleadings previously filed by the Claimant. None of these documents provide any rational explanation, documentation, evidence, or support for any of the claims asserted in the Proofs of Claim.

3. On October 31, 2006, the Debtors filed the Debtors' (I) Third Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated by Debtors' Books and Records, and (C) Claims Subject to Modification and (II) Motion to Estimate Contingent and Unliquidated Claims Pursuant to 11 U.S.C. § 502(c) (Docket No. 5452) (the "Third Omnibus Claims Objection"). In the Third Omnibus Claims Objection the Debtors objected to, and sought an order disallowing and expunging, inter alia, each of the Proofs of Claim. (Docket No. 5452, ¶ 19, Ex. C-1).

4. On November 27, 2006,¹ the Claimant filed documents with the Court that the Debtors assume were intended to be a response to the Third Omnibus Claims Objection, despite such documents neither being styled as such, nor containing the information required to be included in a proper response (Docket No. 5863) (the "Response"). In the Response, the

¹ The deadline to file a response to the Third Omnibus Claims Objection was November 24, 2006 at 4:00 p.m. (Prevailing Eastern Time). See Third Omnibus Claims Objection, ¶ 46.

Claimant asserts a number of baseless allegations against, inter alia, the Debtors, GM, JPMorgan Chase Bank, and the UAW, and requests that the Court "strike" the Third Omnibus Claims Objection.

5. On December 11, 2006, the Debtors provided the Claimant, and filed with the Court, a Notice of Hearing With Respect to Debtors Objection to Proof of Claim Nos. 257, 264, 288, 297, 1271, 1272, and 1334 (Docket No. 6110) in which the Debtors provided notice that Debtors' Third Omnibus Claims Objection with respect to the Proofs of Claim will be heard at a Sufficiency Hearing on January 12, 2007.

6. The Debtors respectfully submit that because neither the Claimant nor his spouse was ever an employee of the Debtors, the Claimant was never and is not now entitled to any employment-related compensation or severance pay from the Debtors. The Claimant simply has not set forth any allegations that, even if true, would establish a claim against the Debtors. Accordingly, the Third Omnibus Claims Objection should be sustained with respect to the Proofs of Claim, and the Proofs of Claim should be disallowed and expunged.

Argument

7. The Claimant asserts that Delphi owes him \$30 million² because in September of 1999, after thirty-two years of employment with GM, the Claimant was given the option to transfer to the Debtors' manufacturing facility in Saginaw, Michigan (the "Saginaw Facility"). (Supporting Documents appended to the October 2005 Proofs of Claim, ¶¶ (A)(i) and (v)). This option to transfer to the Saginaw Facility, which he apparently declined, is the Claimant's only connection to the Debtors. However, the mere fact that the Claimant was

² Since the filing of the Proofs of Claim, the Claimant has filed numerous documents with the Court asserting that his claims exceed \$1 billion as a result of accrued interest and other asserted claims. The Claimant has never, however, amended his Proofs of Claim to assert these larger amounts.

offered a position at the Debtors by GM does not establish a claim against the Debtors because the Claimant does not assert or offer proof that the Claimant was ever actually an employee of the Debtors. Indeed, the Claimant has failed to establish any causal connection between an apparently unaccepted offer to transfer to the Saginaw Facility and a claim for \$30 million.

8. The Claimant states that he was "hired into the General Motors Corp. (GM) on 6-13-73 at the age of 18" and "perform[ed] . . . labor for it '32' years after initial hirein (sic)." (Id.) (emphasis in original). The only reference to possible employment by any of the Debtors that the Claimant asserts is that "GM attempted to force this Claimant to 'INVOLUNTARILY' transfer to Delphi in Saginaw, Michigan, after it permanently closed the Buick City plant." (Id., ¶ (A)(v)(b)) (emphasis in original). However, the Claimant apparently did not accept the transfer because, to the best of the Debtors' knowledge, the Claimant was never an employee of any of the Debtors. Because the Claimant was never an employee of the Debtors, and because he has failed to assert alternate grounds upon which he could conceivable base a valid claim, the Debtors assert that they are not, and were not ever, liable to the Claimant.

9. The burden of proof to establish a claim against an estate rests on the claimant and, if a proof of claim does not include sufficient factual support, the proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f) . In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); see also In re Allegheny Intern., Inc., 954 F.2d 167, 174 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc. 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re

Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at *2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case).

10. The Debtors believe that the standard, at the Sufficiency Hearing stage, for the Court to determine whether the Claimant has met his initial burden of proof to establish a claim should be similar to the standard employed by courts in deciding a motion to dismiss under Federal Rule 12(b)(6) and Bankruptcy Rule 7012. Pursuant to that standard, a motion to dismiss should be granted "if it plainly appears that the non-movant 'can prove no set of facts in support of his claim which would entitle him to relief.'" In re Lopes, 339 B.R. 82, 86 (Bankr. S.D.N.Y. 2006) (quoting Conley v. Gibson, 355 U.S. 41, 45-46 (1957)). Here, the Claimant has not proved, and cannot prove, any set of facts that support a right to payment from the Debtors.

11. Because the only plausible basis for the Claimant to assert a claim rests entirely on the Claimant's past or present employment with the Debtors, the claimant has not met his burden of proof, and cannot prove facts supporting his claim, for the simple reason that the Claimant has not alleged that he was ever employed by the Debtors. Further, neither the Proofs of Claim nor the Response assert any other valid basis upon which the Claimant could base a claim. Accordingly, the Third Omnibus Claims Objection should be sustained as to the Proofs of Claim; and the Proofs of Claim should be disallowed and expunged.

Memorandum of Law

12. Because the legal points and authorities upon which this Reply relies are incorporated herein, the Debtors respectfully request that the requirement of the service and

filings of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy
Rules for the United States Bankruptcy Court for the Southern District of New York be deemed
satisfied.

WHEREFORE the Debtors respectfully request the Court enter an order (i) sustaining the Third Omnibus Claims Objection as to the Proofs of Claim, (ii) disallowing and expunging the Proofs of Claim, and (iii) granting such further and other relief the Court deems just and proper.

Dated: New York, New York
January 2, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

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EXHIBIT F

**Hearing Date and Time: January 12, 2007 at 10:00 a.m.
Supplemental Response Date and Time: January 10, 2007 at 4:00 p.m.**

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- - x
In re : Chapter 11
: :
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
: :
: (Jointly Administered)
Debtors. : :
----- - x

DEBTORS' OMNIBUS SUPPLEMENTAL REPLY TO THE RESPONSES OF VICTORIA E.
PEREZ AND WILFRED D. LEONG (AS CUSTODIAN FOR CLIFFORD LEONG) TO THE
DEBTORS' (I) THIRD OMNIBUS OBJECTION (SUBSTANTIVE) PURSUANT TO 11 U.S.C.
§ 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A) CLAIMS WITH INSUFFICIENT
DOCUMENTATION, (B) CLAIMS UNSUBSTANTIATED BY DEBTORS' BOOKS AND
RECORDS, AND (C) CLAIMS SUBJECT TO MODIFICATION AND
(II) MOTION TO ESTIMATE CONTINGENT AND UNLIQUIDATED
CLAIMS PURSUANT TO 11 U.S.C. § 502(c)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit its Supplemental Reply To The Responses Of Victoria E. Perez And Wilfred D. Leong (As Custodian For Clifford Leong) To The Debtors' (I) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Claims With Insufficient Documentation, (b) Claims Unsubstantiated by Debtors' Books and Records, And (c) Claims Subject to Modification And (II) Motion to Estimate Contingent and Unliquidated Claims Pursuant to 11 U.S.C. § 502(c) (the "Supplemental Reply"), and respectfully represent as follows:

Preliminary Statement

1. On April 27, 2006, claimant Wilfred D. Leong, as custodian for Clifford Leong under the California Uniform Gifts To Minors Act, ("Leong") filed proof of claim number 2856 (the "Leong Proof of Claim") against Delphi. The Leong Proof of Claim is blank, except for what appears to be Clifford Leong's signature and the date on which he signed the Leong Proof of Claim. The Leong Proof of Claim was filed with no supporting documentation.

2. On May 9, 2006, claimant Victoria E. Perez ("Perez" and, collectively with Leong, the "Claimants") filed proof of claim number 4321 (the "Perez Proof of Claim" and, collectively with the Leong Proof of Claim, the "Proofs of Claim") against Delphi. With the exception of a handwritten telephone number, social security number, account number, and what appears to be a check in the "amend" box, the Perez Proof of Claim is otherwise blank.¹ No supporting documentation accompanied the Perez Proof of Claim.

¹ The Debtors are unable to find an earlier proof of claim filed by, or on behalf, of Perez.

3. On October 31, 2006, the Debtors filed the Debtors' (I) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Claims With Insufficient Documentation, (b) Claims Unsubstantiated By Debtors' Books And Records, And (c) Claims Subject To Modification And (II) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 5452) (the "Third Omnibus Claims Objection"). In the Third Omnibus Claims Objection the Debtors objected to, and sought an order disallowing and expunging, inter alia, the Proofs of Claim. Third Omnibus Claims Objection, ¶ 21, Ex. B-1.

4. On November 21, 2006, Perez filed documents with the Court that the Debtors assume were intended to be a response to the Third Omnibus Claims Objection, despite such documents neither being styled as such, nor containing the information required to be included in a proper response (Docket No. 5935) (the "Perez Response"). In the Perez Response, Perez asserts that she is the owner of 89 shares of Delphi common stock.

5. On November 25, 2006,² the Debtors' counsel, Skadden, Arps, Slate, Meagher & Flom LLP, received a letter from Clifford Leong that the Debtors assume was intended to be a response to the Third Omnibus Claims Objection, despite such document neither being styled as such, nor containing the information required to be included in a proper response (the "Leong Response" and, collectively with the Perez Response, the "Responses"). This letter was docketed by the Bankruptcy Court on December 12, 2006 (Docket No. 6152). In the Leong Response, Leong asserts that he has been a shareholder of General Motors Corporation ("GM") for over forty years, and a shareholder of Delphi since it was spun off from GM. Leong further

² The deadline to file a response to the Third Omnibus Claims Objection was November 24, 2006 at 4:00 p.m. (Prevailing Eastern Time). See Third Omnibus Claims Objection, ¶ 46.

asserts that because Delphi has sent him dividend checks "since its inception," Delphi obviously has sufficient documentation of his stock ownership. Leong attached no supporting documentation with the Leong Response.

6. On December 11, 2006, the Debtors provided Leong, and filed with the Court, a Notice Of Hearing With Respect To Debtors Objection To Proof Of Claim No. 2856 in which the Debtors provided notice that the Third Omnibus Claims Objection with respect to the Leong Proof of Claim will be heard at a Sufficiency Hearing on January 12, 2007.

7. Also on December 11, 2006, the Debtors provided Perez, and filed with the Court, a Notice Of Hearing With Respect To Debtors Objection To Proof Of Claim No. 4321 in which the Debtors provided notice that the Third Omnibus Claims Objection with respect to the Perez Proof of Claim will be heard at a Sufficiency Hearing on January 12, 2007.

8. The Debtors respectfully submit that, even if the Responses contain sufficient documentation to support the claims, the Claimants' Proofs of Claim represent proofs of interest, and do not constitute a "claim" against Delphi's estate as such term is defined in section 101(5) of the Bankruptcy Code because the Claimants base their claims solely on their alleged ownership of Delphi common stock. Accordingly, the Third Omnibus Claims Objection should be sustained with respect to the Proofs of Claim, the Proofs of Claim should be reclassified from claims to interests, and the Proofs of Claim should be disallowed and expunged.

Argument

9. Leong asserts in the Leong Response that he owns shares of Delphi common stock. Leong Response ¶ 1. Leong further asserts that Wilfred D. Leong has passed away, and Clifford Leong is now the beneficial owner of the shares of common stock. Id. at ¶ 2. Neither the Leong Proof of Claim nor the Leong Response evidence any other basis for the Leong Proof of Claim.

10. Perez asserts in the Perez Response that she owns 89 shares of "Delphi Automotive Systems Corporation" common stock. Perez Response ¶ 1. Neither the Perez Proof of Claim nor the Perez Response evidence any other basis for the Perez Proof of Claim.

11. The burden of proof to establish a claim against an estate rests on the claimant and, if a proof of claim does not include sufficient factual support, the proof of claim is not entitled to a presumption of prima facie validity pursuant to Bankruptcy Rule 3001(f). In re WorldCom, Inc., No. 02-13533, 2005 WL 3832065, at *4 (Bankr. S.D.N.Y. Dec. 29, 2005) (only a claim that alleges facts sufficient to support legal liability to claimant satisfies claimant's initial obligation to file substantiated proof of claim); see also In re Allegheny Intern., Inc., 954 F.2d 167, 174 (3d Cir. 1992) (in its initial proof of claim filing, claimant must allege facts sufficient to support claim); In re Chiro Plus, Inc. 339 B.R. 111, 113 (Bankr. D.N.J. 2006) (claimant bears initial burden of sufficiently alleging claim and establishing facts to support legal liability); In re Armstrong Finishing, L.L.C., No. 99-11576-C11, 2001 WL 1700029, at *2 (Bankr. M.D.N.C. May 2, 2001) (only when claimant alleges facts sufficient to support its proof of claim is it entitled to have claim considered prima facie valid); In re United Cos. Fin. Corp., 267 B.R. 524, 527 (Bankr. D. Del. 2000) (claimant must allege facts sufficient to support legal basis for its claim to have claim make prima facie case).

12. The Debtors believe that the standard, at the Sufficiency Hearing stage, for the Court to determine whether a claimant has met its initial burden of proof to establish a claim should be similar to the standard employed by courts in deciding a motion to dismiss under Federal Rule 12(b)(6) and Bankruptcy Rule 7012. Pursuant to that standard, a motion to dismiss should be granted "if it plainly appears that the non-movant 'can prove no set of facts in support of his claim which would entitle him to relief.'" In re Lopes, 339 B.R. 82, 86 (Bankr. S.D.N.Y. 2006) (quoting Conley v. Gibson, 355 U.S. 41, 45-46 (1957)).

13. The Claimants have failed to prove, and cannot prove, any set of facts that support a right to payment from the Debtors. In fact, during the Debtors' review of the Proofs of Claim and the Responses, the Debtors determined that the Proofs of Claim assert solely interests in Delphi common stock. The ownership of Delphi common stock constitutes an equity interest in Delphi, but does not constitute a "claim" against Delphi's estate as such term is defined in section 101(5) of the Bankruptcy Code.

14. The Proofs of Claim solely represent proofs of interest and therefore they should be reclassified from claims to interests and disallowed and expunged. To the extent that the Claimants hold valid equity interests in Delphi as of the applicable record date, the requested reclassification of the Proofs of Claim and disallowance of the claims will not impair any entitlement they may ultimately have under a plan of reorganization with respect to such equity interests. As the Court noted at the hearing regarding the First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (i) Duplicate And Amended Claims And (ii) Equity Claims (Docket No. 5151) when approving of the expungement of claims filed by holders of Delphi common stock solely on account of their stock holdings, "no equity

interests are affected by the relief that the [D]ebtors [seek]. . . ." Transcript of Twelfth Omnibus Hearing at p. 30.

15. Therefore, even if the Responses contained sufficient documentation to support the Proofs of Claim, the Proofs of Claim are based solely on the Claimants' equity interests in Delphi. Accordingly, the Debtors seek entry of an order reclassifying the claims to interests and disallowing and expunging the Proofs of Claim in their entirety.

Memorandum of Law

16. Because the legal points and authorities upon which this Reply relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

WHEREFORE the Debtors respectfully request the Court enter an order (i) sustaining the Third Omnibus Claims Objection as to the Proofs of Claim, (ii) reclassifying the claims to interests, (iii) disallowing and expunging the Proofs of Claim, and (iv) granting such further and other relief the Court deems just and proper.

Dated: New York, New York
January 2, 2007

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EXHIBIT G

Hearing Date and Time: January 12, 2007 at 10:00.
Supplemental Response Date and Time: January 10, 2007.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- - x
In re : Chapter 11
: :
: Case No. 05-44481 (RDD)
: :
: (Jointly Administered)
DELPHI CORPORATION, et al., :
Debtors. :
----- x

DEBTORS' OMNIBUS SUPPLEMENTAL REPLY TO RESPONSES TO DEBTORS' (I) THIRD
OMNIBUS OBJECTION (SUBSTANTIVE) PURSUANT TO 11 U.S.C. § 502(b) AND FED. R.
BANKR. P. 3007 TO CERTAIN (A) CLAIMS WITH INSUFFICIENT DOCUMENTATION, (B)
CLAIMS UNSUBSTANTIATED BY DEBTORS' BOOKS AND RECORDS, AND (C) CLAIMS
SUBJECT TO MODIFICATION AND (II) MOTION TO ESTIMATE CONTINGENT AND
UNLIQUIDATED CLAIMS PURSUANT TO 11 U.S.C. § 502(c) (DOCKET NO. 5452) WITH
RESPECT TO PROOF OF CLAIM NUMBERS 3886, 7075, 9674, 11829, 12129, AND 13411

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors, and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Omnibus Supplemental Reply (the "Supplemental Reply") To Responses To Debtors' (I) Third Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated By Debtors' Books And Records, And (C) Claims Subject to Modification And (II) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 5452) (the "Third Omnibus Claims Objection") With Respect To Claim Numbers 3886, 7075, 9674, 11829, 12129, And 13411 (collectively, the "Proofs of Claim") and respectfully represent as follows:

Preliminary Statement

1. Although the ownership of Delphi common stock constitutes an equity interest in Delphi, it does not constitute a "claim" against Delphi's estate. To the extent that the Claimants purport to assert a "claim" against Delphi's estate, the Claimants have failed to identify any legal theory, and have not alleged any set of facts that would support a right to payment from the Debtors.

2. Claimants Douglas Deykes, William Downey, Ronald E. Jorgensen, William Kerscher, Terry R. Mocny, and Michael E. Sieloff (collectively, the "Claimants") filed proof of claim numbers 13411, 12129, 11892, 9674, 3886, and 7075, respectively. Each of the Proofs of Claim was asserted against Delphi. Each Claimant alleged that he was a holder of Delphi common stock and purported to assert a claim for the loss in value of his securities.

3. On October 31, 2006, the Debtors filed the Third Omnibus Claims Objection. In the Third Omnibus Claims Objection the Debtors objected to, and sought an order

disallowing and expunging, inter alia, each of the Proofs of Claim as unsubstantiated. (Docket No. 5452, ¶ 19, Ex. C-1). The Claimants each filed a response to the Third Omnibus Claims Objection. (See Docket Nos. 5667, 5672, 5584, 5583, 5665, 5855, and 5830.)

4. On December 11, 2006, the Debtors provided the Claimants, and filed with the Court, Notices of Hearing With Respect to Debtors Objection to Proofs of Claim Nos. 3886, 7075, 9674, 11829, 12129, and 13411 in which the Debtors provided notice that Debtors' Third Omnibus Claims Objection with respect to the Proofs of Claim will be heard at a Sufficiency Hearing on January 12, 2007.

5. All of the Claimants assert claims for the loss of value of their Delphi common stock. Because the mere loss of the value of common stock does not constitute a cognizable claim under applicable law, the Proofs of Claim should be reclassified as proofs of interest and disallowed and expunged.

Argument

6. The ownership of Delphi common stock constitutes an equity interest in Delphi, but does not constitute a "claim" against Delphi's estate as such term is defined in section 101(5) of the Bankruptcy Code. Furthermore, as set forth in the Bar Date Notice that was approved by this Court, creditors and equity holders were notified that they were not required to file proofs of claim based exclusively on ownership interests in Delphi common stock.

7. The Debtors assert that the standard, at the Sufficiency Hearing stage, for the Court to determine whether the Claimant has met his initial pleading requirements should be similar to the standard employed by courts in deciding a motion to dismiss under Rule 12(b)(6) of the Federal Rules of Civil Procedure (the "Civil Rules") and Rule 7012 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). "A proof of claim is a special form of

complaint against a debtor," and its pleading requirements are "remarkably similar to [Civil Rule] 8(a)(2)." In re Rockefeller Center Properties, 272 B.R. 524, 542 (Bankr. S.D.N.Y. 2000)). The standard for dismissing a proof of claim should therefore be analogous to the standard under Civil Rule 12(b)(6). Pursuant to that standard, a motion to dismiss should be granted "if it plainly appears that the non-movant 'can prove no set of facts in support of his claim which would entitle him to relief.'" In re Lopes, 339 B.R. 82, 86 (Bankr. S.D.N.Y. 2006) (quoting Conley v. Gibson, 355 U.S. 41, 45-46 (1957)). Here, the Claimants have not proved, and cannot prove, any set of facts that would support a right to payment from the Debtors.

8. The Claimants must allege some legal theory to support their claims for the loss of value of stock that they owned. The Claimants here have alleged only an equity interest in Delphi. The Claimants apparently have attempted to assert claims entitling them to more than their equity interest. Those claims, however, are unsubstantiated and should be disallowed.

9. The Claimants appear to attempt to assert claims based on alleged securities fraud or some other cognizable common law fraud; however, the Claimants failed to identify any particular claim or establish a sufficient legal or factual basis to support such a claim.¹ The Claimants have not invoked Section 10(b) of the Exchange Act, Rule 10b-5, or any

¹ Section 10(b) of the Exchange Act makes it unlawful for a person "[t]o use or employ in connection with the purchase or sale of any security . . . any manipulative or deceptive device or contrivance in contravention of such rules and regulations as the Commission may prescribe as necessary or appropriate in the public interest or for the protection of investors." 15 U.S.C. § 78j(b). Rule 10b-5 implements Section 10(b) by making it unlawful for any person, in connection with the purchase or sale of a security, "to make any untrue statement of material fact or omit to state a material fact necessary in order to make the statements . . . not misleading." 17 C.F.R. § 240.10b-5. The Supreme Court has identified the basic elements of a securities fraud case:

- (1) a material misrepresentation or omission,
- (2) scienter, or a wrongful state of mind,

(cont'd)

other legal basis for their purported claims. To establish such a claim, the Claimants would need to show, inter alia, that they were involved in the purchase or sale of a security and that the Debtors made an untrue statement of material fact. 17 C.F.R. § 240.10b-5. The Claimants have not, however, alleged facts in their claims that, even when viewed in the light most favorable to the Claimants, would support a claim for securities fraud or any other cognizable common law fraud claim. Indeed, some of the Claimants failed to allege, even generally, any purchase or sale of securities or any wrongdoing at all on the part of the Debtors.

10. Four of the six claimants appear to assert claims based solely on the loss in value of stock held until the Stock Purchase Program fund was closed by the Debtors. The Claimants did not allege purchases or sales in reliance on any statements from the Debtors. The Supreme Court has found that holders of stock do not qualify as purchasers or sellers of stock, and thus cannot bring claims under Section 10(b) and Rule 10b-5. See Merrill Lynch, Pierce, Fenner & Smith, Inc. v. Dabit, 126 S.Ct. 1503 (2006); Blue Chip Stamps v. Manor Drug Stores, 421 U.S. 723, 95 S.Ct. 1917 (1975).

11. Even where the Claimants apparently have attempted to establish elements of a securities fraud claim or any other cognizable common law fraud claim, they have failed to plead such allegations with the particularity required under Civil Rule 9(b). Specifically, among other infirmities, none of the Claimants has identified the time, place, speaker, and content of

(cont'd from previous page)

- (3) a connection with the purchase or sale of a security,
- (4) reliance,
- (5) economic loss, and
- (6) loss causation, i.e., a causal connection between the material misrepresentation and the loss.

Dura Pharm. v. Broudo, 544 U.S. 336, 341 (2005).

any specific misleading statements, as is required by Civil Rule 9(b). See Dura Pharm. Inc. v. Broudo, 125 S. Ct. 1627, 1633 (2005); Ross v. Bolton, 904 F.2d 819, 823 (2d Cir. 1990); DiVittorio v. Equidyne Extractive Industries, Inc., 822 F.2d 1242, 1247 (2d Cir. 1987) (cited in In re Rockefeller Center Properties, 272 B.R. at 542). Courts have analogized claims in bankruptcy proceedings to complaints in federal court to draw from the Civil Rules. See, e.g., Smith v. Dowden, 47 F.3d 940, 943 (8th Cir. 1995) ("the situation [is] comparable to the voluntary dismissal of a claim pursuant to Fed.R.Civ.P. 41(a)"); Nortex Trading Corp. v. Newfield, 311 F.2d 163, 164 (2d Cir. 1962) ("We are persuaded by the analogy between the proceedings before us and the ordinary counterclaim in a civil action under Rule 13 of the Federal Rules."); In re 20/20 Sport, Inc., 200 B.R. 972, 978 (Bankr. S.D.N.Y. 1996) ("In bankruptcy cases, courts have traditionally analogized a creditor's claim to a civil complaint."). Although the United States Bankruptcy Court for the Southern District of New York has not definitively resolved the issue, the court has observed that Civil Rule 9(b) "seems appropriately applied to proofs of claim." In re Rockefeller Center Properties, 272 B.R. at 542; cf. Raleigh v. Illinois Dept. of Rev., 530 U.S. 15 (2000) (finding that "burden of proof is an essential element of the claim itself; one who asserts a claim is entitled to the burden of proof that normally comes with it."). As noted earlier, the court in Rockefeller Center Properties observed that the pleading standard for proofs of claim in bankruptcy court is very similar to the notice pleading requirements under Civil Rule 8. The court suggested that in both situations, a heightened standard is appropriate in cases alleging fraud. Because the Claimants have not specifically identified any misleading statements, as necessary to satisfy the pleading requirements of Civil Rule 9(b), the Claimants have failed to plead a prima facie claim.

12. These Claimants hold nothing more than equity interests. Accordingly, the Third Omnibus Claims Objection should be sustained as to the Proofs of Claim, and the Proofs of Claim should be disallowed and expunged.

Memorandum of Law

13. Because the legal points and authorities upon which this Supplemental Reply relies are incorporated herein, the Debtors respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

WHEREFORE the Debtors respectfully request the Court enter an order (i) sustaining the Third Omnibus Claims Objection as to the Proofs of Claim, (ii) disallowing and expunging the Proofs of Claim, and (iii) granting such further and other relief the Court deems just and proper.

Dated: New York, New York
January 2, 2007

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